To order exhibit package contact: Steve Carberry — mbe2543@fullnet.net

March 15, 1997

K. J. Sawyer, Director

Arkansas-Oklahoma District

Internal Revenue Service

Department of the Treasury

55 N. Robinson

Oklahoma City, Oklahoma 73101

RESPONDING PARTY: John Doe [000-00-0000]

REFERENCE: Your ___ letter, dated _____

PURPOSE: 1. **Refusal for fraud, with cause**

2. **Abatement** (26 CFR, Part 301.6404-1(a); IRS Form 843)

EXHIBIT LIST FOLLOWS LETTER

YOUR MANDATE TO RESPOND: 31 CFR, Parts 0.216 & 1.28(b)(2); criminal liability at 31 CFR, Part 1.28(c) & elsewhere.

MY RIGHTS PRESERVED: 26 USC § 7804(b)

Director Sawyer:

I hereby refuse for fraud, with cause, the _____ letter, attending assessments, and/or all encumbrances such as "notice of federal tax lien" and/or "notice of levy" which might issue, and hereby demand that all assessments and attending statutory penalties, interest, and encumbrances, be removed. This REFUSAL and NOTICE shall be construed to effect an ABATEMENT in accordance with 26 CFR, Part 301.6404-1(a):

> (a) The district director or the director of the regional service center may abate any assessment, or unpaid portion thereof, if the assessment is in excess of the correct tax liability, if the assessment is made subsequent to the expiration of the period of limitations applicable thereto, or if the assessment has been erroneously or illegally made. [emphasis added]

Department of the Treasury personnel are required to establish authority and otherwise respond to good faith efforts to determine law and the basis of obligations by regulations pertaining to the Privacy Act at 31 CFR, Part 0.735-60(b) & (c), reproduced in relative part (Exhibit 19):

> § 0.216 Privacy Act.

> Employees involved in the design, development, operation, or maintenance of any system of records or in maintaining records subject to the Privacy Act of 1974, as amended (5 U.S.C. 552a), shall comply with the conduct regulations delineated in 31 CFR 1.28(b).

Rules of conduct, in applicable part, are located at 31 CFR, Part 1.28(b)(2) (Exhibit 19):

> (2) Employees of the Department of the Treasury involved in the design, development, operation, or maintenance of any system of records, or in maintaining any record shall:
>
> (i) Collect no information of a personal nature from individuals unless authorized to collect it to achieve a function or carry out a responsibility of the Department;
>
> (ii) Collect from individuals only that information which is necessary to Department functions or responsibilities, unless related to a system exemption under 5 U.S.C. 552a(j) or (k);
>
> (iii) Collect information, whenever possible, directly from the individual to whom it relates, unless related to a system exemption under 5 U.S.C. 552a(j);
>
> (iv) Inform individuals from whom information is collected about themselves of the authority for collection, the purposes thereof, the use that will be made of the information, and the effects, both legal and practical, of not furnishing the information. (While this provision does not explicitly require it, where feasible, third party sources should be informed of the purposes for which information they are asked to provide will be used.);

See criminal penalties attending operation under color of law at 31 CFR, Part 1.28(c), and preservation of my fundamental rights at 26 USC § 7804(b).

Of considerable significance, causes for refusal and abatement listed below address jurisdictional matters, with the mandate for administrative agencies and even courts of the United States to prove jurisdiction in record once challenged. See also, the necessity for agency personnel, as proponents of statutory authority, to prove fundamentals such as jurisdiction at 5 USC §§ 556 & 558. The following are but a few court decisions which mandate the need to prove jurisdiction: "The law requires proof of jurisdiction to appear on the record, of the administrative agency, and all administrative proceedings." Hagans v. Lavine, 415 U.S. 533. "When jurisdiction is challenged, the burden of proof is on the government." [notes, 5 USCA § 556(d), § 558 in particular]. "Jurisdiction once challenged, cannot be assumed and must be decided." Maine v. Thiboutot, 100 S.Ct. 2502. "Federal jurisdiction cannot be assumed, but must be clearly shown." Brooks v. Yawkey, 200 F.2d. 633.

You will particularly take notice of 4 USC §§ 71 & 72 as if the Internal Revenue Service is in fact an agency of the United States, or merely operating on contract to provide certain services for the Treasury Department, you must produce law into record which authorizes activity outside the seat of government:

> § 71. Permanent seat of Government
>
> All that part of the territory of the United States, included within the present limits of the District of Columbia shall be the permanent seat of government of the United States.
>
> § 72 Public offices; at seat of Government.

> All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

In the absence of such law as required by 4 USC § 72, you are subject to the law of the land in Oklahoma. You will be cognizant and take such notice as is prudent.

The basis of this REFUSAL, with the attending ABATEMENT, is FUNDAMENTAL LAW, statutes and regulations of the United States, Oklahoma statutes, and State and national constitutions. You will note from your own *Handbook for Special Agents*, at section 323.3(3), that these authorities mandate judicial notice -- see also, Alaska v. American Can Co., Lamar v. Micou; Application of Dandridge, etc. -- cites in the back of your Handbook. Therefore, administration officers for the Internal Revenue Service must also take notice of these authorities when properly cited and/or produced into record.

Causes for refusal, each demonstrating fraud on the part of Internal Revenue Service personnel, are as follows:

FIRST CAUSE: The "1040" form and ensuing assessments fail to comply with disclosure requirement under the Paperwork Reduction Act (44 USC § 3501 et seq.) set out as statutory requirements and in accordance with Office of Management and Budget Regulations at 5 USC, Part 1320. You will note that, "Each agency is responsible for complying with the information policies, principles, standards, and guidelines prescribed by OMB under this Act." (5 CFR, Part 1320.18(c))

Disclosure requirements are found at 5 CFR, Part 1320.8((b), in relative part (Exhibit 24):

> (b) Such office shall ensure that each collection of information:
>
> (3) Informs and provides reasonable notice to the potential persons to whom the collection of information is addressed of --
>
> (i) The reasons the information is planned to be and/or has been collected;
>
> (ii) The way such information is planned to be and/or has been used to further the proper performance of the functions of the agency;
>
> (iii) An estimate, to the extent practicable, of the average burden of the collection (together with the request that the public direct to the agency any comments concerning the accuracy of this burden estimate and any suggestions for reducing this burden);
>
> (iv) Whether responses to the collection of information are voluntary, required to obtain or retain a benefit (citing authority), or mandatory (citing authority); and
>
> (vi) The fact that an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

At no time has full disclosure with respect to the "1040" form been provided, in accordance with OMB requirements set out above, and of particular note, no notice has accompanied "1040" requests and/or instructions, assessment forms, etc., pertaining to 5 CFR, Part 1320.8(b)(vi), which is specifically articulated in the section pertaining to public protection at 5 CFR, Part 1320.6, reproduced in relative part (Exhibit 24):

§ 1320.6 Public Protection

(a) Notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information that is subject to the requirements of this part if:

(1) The collection of information does not display, in accordance with § 1320.3(f) and § 1320.5 (b)(1), a currently valid OMB control number assigned by the Director in accordance with the Act; or

(2) The agency fails to inform the potential person who is to respond to the collection of information, in accordance with § 1320.5(b)(2), that such person is not required to respond to the collection of information unless it displays a currently valid OMB control number.

While the family of "1040" forms generally display OMB numbers, they lack expiration dates and the required disclosure concerning whether or not completion of the forms is voluntary, required to retain or secure a benefit, or mandatory, as required at 5 CFR, Part 1320.8(b)(3)(iv), supra, and the notice required at 5 CFR, Parts 1320.6(a)(2) & 1320.8(b)(3)(vi) is missing. The consequence, so far as effecting estoppel and providing for remedies, is found in 5 CFR, Part 1320.6(b) - (d), in relative part:

(b) The protection provided by paragraph (a) of this section may be raised in the form of a complete defense, bar or otherwise to the imposition of such penalty at any time during the agency administrative process in which such penalty may be imposed or in any judicial action applicable thereto.

(c) Whenever an agency has imposed a collection of information as a means for providing or satisfying a condition for the receipt of a benefit or the avoidance of a penalty, and the collection of information does not display a currently valid OMB control number or inform the potential persons who are to respond to the collection of information, as prescribed in § 1320.5(b), the agency shall not treat a person's failure to comply, in and of itself, as grounds for withholding the benefit or imposing the penalty. The agency shall instead permit respondents to prove or satisfy the legal conditions in any other reasonable manner.

(d) Whenever a member of the public is protected from imposition of a penalty under this section for failure to comply with a collection of information, such penalty may not be imposed by an agency directly, by an agency through judicial process, or by any other person through administrative or judicial process.

Per 26 CFR, Part 601.401(d), relating to "special refunds", it is obvious that the family of "1040" return forms is strictly voluntary to begin with, and as stipulated at 26 CFR, Part 31.6001-1(d), "employees" aren't required to keep records except to secure such special refunds, so it is conclusive that failure to disclose particulars required under 5 CFR, Part 1320.8(b), and failure to provide notice that a person is not required to supply information if a form does not have a valid OMB number (5 CFR, Part 1320.6(a)(2)), constitutes a fraud. Additionally, per 5 CFR, Part 1320.6(c) & (d), this failure effects estoppel and a bar against further Internal Revenue Service initiatives.

You will, therefore, remove any and all assessments, liens or other encumbrances, and immediately restore any property, whether money or other assets, which has been encumbered, compromised or seized, complying with provisions for ABATEMENT at 26 CFR, Part 301.6404-1(a).

SECOND CAUSE: The "Income Tax" was repealed via the Internal Revenue Act of November 23, 1921 (42 Stat 227 et seq.), Title XIV - General Provisions, at page 320 (Exhibit 25):

> Sec. 1400. (a) That the following parts of the Revenue Act of 1918 are repealed, to take effect (except as otherwise provided in this Act) on January 1, 1922, subject to the limitations provided in subdivision (b):
>
> Title II (called "Income Tax") as of January 1, 1921;
>
> Title III (called "War-Profits and Excess-Profits Tax") as of January 1, 1921;
>
> Title IV (called "Estate Tax") on the passage of this Act;
>
> Title V (called "Tax on Transportation and Other Facilities, and on Insurance");
>
> Sections 628, 629, and 630 of Title VI (being the taxes on soft drinks, ice cream, and similar articles);
>
> Title VII (called "Tax on Cigars, Tobacco and Manufactures Thereof");
>
> Title VIII (called "Tax on Admissions and Dues");
>
> Title IX (called "Excise Taxes");
>
> Title X (called "Special Taxes");
>
> Title XI (called "Stamp Taxes");
>
> Title XII (called "Tax on Employment of Child Labor") as of January 1, 1921...

In lieu of these taxes, "normal tax" and "surtax" were imposed on individuals (Part II, Sections 210 & 211), with those liable identified in Section 213 under the definition of "gross income":

> (a) Includes gains, profits, and income derived from salaries, wages, or compensation for personal service (including in the case of the President of the United States, the judges of the Supreme and inferior courts of the United States, and all other officers and employees, whether elected or appointed, of the United States, Alaska, Hawaii, or any political subdivisions thereof, or the District of Columbia, and compensation received as such)...

This "normal tax" on officers and employees of the United States and political subdivisions of the geographical United States, subject to Congress' Article IV § 3.2 plenary authority in the geographical United States, became known as "income tax" in the Public Salary Tax Act of 1939, which was codified in the Internal Revenue Code of 1939, and subsequent to implementation of Reorganization Plan No. 26 of 1950 and Reorganization Plan No. 1 of 1952, codified in the Internal Revenue Code of 1954 (Vol. 68A of the Statutes at Large), as amended in 1986 and since. Subtitle A & C taxes all issue against and are imposed on officers and employees of the United States, its political subdivisions, and officers of corporations construed as instrumentalities of the United States, these people defined as "employee" in the Internal Revenue Code at section 3401(c).

This fraud, now disclosed, is cause for REFUSAL and ESTOPPEL, thereby providing the basis for ABATEMENT.

THIRD CAUSE: At Internal Revenue Code (IRC) Sections 7701(a)(12)(A) & 7805(a) (Exhibits 1 & 2), the Treasury Department is the Secretary's delegate in the continental United States; the Internal Revenue Service, an agency of the Department of the Treasury, Puerto Rico, may administer tax prescribed in chapters 1, 2, and 21 of the Internal Revenue Code only in United States possessions such as Puerto Rico, the Virgin Islands, Guam and American Samoa (see IRC Section 7701(a)(12)(B) and other statutes and regulations identifying IRS territorial jurisdiction).

You will find at 3 USC § 301 that Congress delegated certain authority to the President, with the requirement that redelegation of the authority conveyed to executive departments and department heads would be documented by publication in the Federal Register. Following 3 USC § 301, you will find Executive Order No. 10289, which is the original E.O. delegating authority to the Secretary of the Treasury relating to administration of internal revenue laws and other matters (issued first, Sept. 1, 1951 (Exhibit 20)). By reading the Order, you will find that authority pertaining to administration of internal revenue laws of the United States conveyed from the President pertains exclusively to customs laws, particularly with respect to narcotics and other drugs, anti-smuggling, and other maritime affairs. Since this authority is all the President delegated to the Secretary of the Treasury, it is all the Secretary could delegate to the Commissioner of Internal Revenue.

At best, the Department of the Treasury is an Executive Department (5 USC § 101), and as demonstrated at 2 USC § 64-3, the Treasury of the United States (Treasury Department [sic.]), is yet maintained by Congress:

> Notwithstanding any other provision of law, the Secretary of the Senate is authorized to receive moneys from the Department of the Treasury as reimbursements for salaries paid by the United States Senate in connection with certain officers and members of the United States Capitol Police serving as instructors at the Federal Law Enforcement Training Center. Moneys so received shall be deposited in the Treasury of the United States as miscellaneous receipts.

The two known delegations of authority to the Commissioner of Internal Revenue, being TDO #150-42 (1956), and TDO #150-01 (1986), verify that the Commissioner's authority extends only to United States territories and insular possessions and United States maritime jurisdiction under tax treaties and conventions. Of particular note, T.D.O. 150-42 (Exhibit 21) clearly specifies jurisdiction in the Panama Canal Zone, Puerto Rico, and the Virgin Islands, with these responsibilities being moved from regional customs headquarters at Jacksonville, Atlanta, Lower Manhattan, and New York City to Department of the Treasury, Puerto Rico control. Further, redelegations conveying assessment authority, TDO #77 (Rev. 16, dated Aug. 24, 1982; Rev. 20, dated Oct. 10, 1986, 51 F.R. 36505 (Exhibit 3)), and TDO #150-01, dated July 10, 1986 (see also, TDO 150-37, which seems to have replaced TDO #150-01), have not been published in the Federal Register in compliance with requirements of the Federal Register Act at 44 USC § 1505, so do not extend authority to the Union of several States party to the Constitution of the United States and the population at large (see United States v. $200,000 in United States Currency, 590 F. Supp. 866 (1984), and Rowell v. Andrus, 631 F.2d 699 (CA 10 1980)).

You will notice that Order No. 77 (Rev. 20) (Exhibit 3), prior to the text, makes the following stipulation:

> This document does not meet the criteria for significant regulations set forth in paragraph 8 of the Treasury directive appearing in the Federal Register for Wednesday, November 8, 1978.

The underlying principle is simple: "You cannot give what you do not have."

Where the Commissioner of Internal Revenue has received delegation of authority relating to United States revenue laws only in United States territories and insular possessions, and in United States maritime jurisdiction, that is the only authority he may redelegate. His authority does not extend to the Union of States party to the Constitution of the United States so authority he delegates cannot extend to the Union of States party to the Constitution.

It is reasonably obvious from regulations at 31 CFR, Parts 0 & 1 that the Internal Revenue Service and other agencies of the Department of the Treasury, Puerto Rico, work on contract for the Government of the United States, i.e., the Treasury Department, to provide systems development and maintenance, record-keeping and related services. However, the contract capacity does not make the Internal Revenue Service and other bureaus or agencies of the Department of the Treasury the Secretary's delegate in the Continental United States.

In the framework of 31 CFR, Parts 0 & 1, Service personnel may serve as "Special Government Employees" for a period of up to 130 out of any given 365 days either successively or intermittently, but such service does not confer any special delegation of authority on the Internal Revenue Service or other bureaus or agencies of the Department of the Treasury, Puerto Rico, as the Secretary's delegate within the Continental United States, meaning the several States party to the Constitution and the population at large.

Therefore, your initiative identified above is hereby REFUSED FOR FRAUD, with the refusal effecting ESTOPPEL and providing a basis for ABATEMENT under authority of 26 CFR, Part 301.6404-1(a).

FOURTH CAUSE: By Internal Revenue Code definition, I am a nonresident alien of the geographical United States (I.R.C. § 7701(b)), and please take notice that I am not engaged in a United States trade or business.

I am not a citizen of the United States as prescribed in Section 1 of the Fourteenth Amendment to the Constitution of the United States (subject class, colorable citizenship), and I am not a citizen of the geographical United States as defined at 26 CFR, Part 31.3121(d)-1:

> (a) When used in the regulations in this subpart [pertaining to Social Security and related subtitle C taxes], the term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Territories of Alaska and Hawaii before their admission as States, and (when used with respect to services performed after 1960) Guam and American Samoa.
>
> (b) When used in the regulations in this subpart, the term "United States", when used in a geographical sense, means the several states (including the Territories of Alaska and Hawaii before their admission as States), the District of Columbia, the Commonwealth of Puerto Rico, and the Virgin Islands. When used in the regulations in this subpart with respect to services performed after 1960, the term "United States" also includes Guam and American Samoa when the term is used in a geographical sense. The term "citizen of the United States" includes a

> citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa. [emphasis added]

I was not born in one of the Federal States subject to Congress' Article IV § 3.2 plenary powers (the geographical United States, per 18 USC § 7), so I am not a "citizen of the United States" by birth; per the Immigration and Nationality Act (Title 8, United States Code), I am classified as a "national of the United States", and I have never either lived in the geographical United States under Congress' Article IV § 3.2 legislative jurisdiction, nor have I completed an application to become or gone through the judicial process necessary to become a "citizen of the United States".

The following rules, located at 26 CFR, Part 1.871-4, govern determination of status where I have provided you with this notice:

> (a) *Rules of evidence.* The following rules of evidence shall govern in determining whether or not an alien within the United States has acquired residence therein for purposes of the income tax.
>
> (b) *Nonresidence presumed.* An alien by reason of this alienage, is presumed to be a nonresident alien.
>
> (c) *Presumption rebutted* --
>
> (2) *Other aliens.* In the case of other aliens [besides departing aliens], the presumption as to the alien's nonresidence may be overcome by proof --
>
> (i) That the alien has filed a declaration of his intention to become a citizen of the United States under the naturalization laws; or
>
> (ii) That the alien has filed Form 1078 or its equivalent; or
>
> (iii) Of acts and statements of the alien showing a definite intention to acquire residence in the United States or showing that his stay in the United States has been of such an extended nature as to constitute him a resident.

Additionally, I fall into the class of nonresident alien specified at 26 CFR, Part 1.871-1(b)(i):

> (i) Nonresident alien individuals who at no time during the taxable year are engaged in a trade or business in the United States.

Application is governed by definition at IRC § 7701(26):

> (26) Trade or business. The term "trade or business" includes the performance of the functions of a public office.

I am engaged in private enterprise, and as such, return from my enterprise is construed as property; I am not engaged in performance of functions of a public office, so do not qualify either as an "employee", as the term is defined at IRC § 3401(c), nor as an "employer", as the term is defined at IRC § 3401(d). Therefore, I am exempt from Subtitle A & C taxes, as specified at 26 CFR, Part 1.871-7(a)(4):

> (4) Except as provided in §§ 1.871-9 [relates to nonresident alien students or trainees deemed to be engaged in U.S. business] and 1.871-10 [election to treat real property income as effectively connected with U.S. business], a nonresident alien individual not engaged in trade or business in the United States during the taxable year has no income, gain, or loss for the taxable year which is effectively connected for the taxable year with the conduct of a trade or business in the United States...

You will be cognizant that 4 USC § 71 provides that the United States seat of government is within the exterior borders of the District of Columbia, and that no government agency, including the Department of the Treasury, may operate beyond the seat of government without special law conveying such authority (4 USC § 72). Under Article I § 8.17 of the Constitution of the United States, United States government agencies and departments have jurisdiction only over forts, magazines, arsenals, dockyards and other needful buildings in the several States where legislatures of the several States have ceded jurisdiction. You will find requirements for securing United States jurisdiction at 40 USC § 255: (1) the United States must acquire title to property, (2) the State legislature must cede jurisdiction, and (3) the United States must formally accept jurisdiction. United States maritime and territorial jurisdiction is defined at 18 USC § 7, with subsection 7(3) applicable to the several States and the population at large. Please also reference State cession laws, in Oklahoma located in sections 1, 2 & 3 of the Title 80, Oklahoma Statutes, which describe what lands the United States may acquire jurisdiction over.

Please be advised that I have abode on privately owned land within the exterior borders of Oklahoma, I do not live on land ceded to the United States in accordance with 40 USC § 255 & 80 O.S. 1, 2 & 3.

The presumption of my alienage, the fact that I am not engaged in a United States trade or business, and that I do not have abode on nor do I have real or personal property located on or within United States jurisdiction, are causes for REFUSAL FOR FRAUD, which effects ESTOPPEL, and provide basis for ABATEMENT of your initiatives.

FIFTH CAUSE: I categorically deny and rebut that I am engaged in any off-shore taxable activity subject to United States customs laws and Internal Revenue Service administration under authority of 26 CFR, Part 403 (Exhibit 17).

Research pertaining to Internal Revenue Service administrative and judicial initiatives demonstrates that whomever is the target of these initiatives is being subjected to presumptions relating to customs laws governing regulation of narcotics and kindred commodities, with two undisclosed presumptions underlying rationale behind Service initiatives: (1) whomever is the target of IRS administrative or judicial initiatives is involved in off-shore drug trade, and (2) a criminal infraction against United States customs and maritime laws has been committed. Alleged assessment and seizure authority is premised on IRC Section 7302, with IRC Section 7327 serving as the exit from the Internal Revenue Code. IRS is delegated authority to administer drug-related customs laws by regulation at 26 CFR, Part 403, with enforcement authority codified in title 19 of the United States Code (see 19 USC § 1595a for property subject to seizure and forfeiture) under original Coast Guard enforcement authority at 33 CFR, Part 1. Since this is the only authority conveyed from the President to the Secretary via E.O. 10289, and from the Secretary to the Commissioner via T.D.O. 150-42 and the subsequent 1986 order, it can be the only authority Internal Revenue Service personnel are operating under.

I rebut and categorically deny that I am or ever have been involved in maritime activity subject to

United States customs laws, and hereby give notice that assessments, encumbrances, seizure actions, et al, premised on bogus assumptions that I am an "illegal tax protester" involved in such activity and have broken such laws will be construed as slanderous and otherwise actionable.

Your initiatives cited above are therefore REFUSED FOR FRAUD, with the refusal effecting estoppel and providing cause for ABATEMENT of all assessments, encumbrances and/or seizures. Failure to rebut or correct averments set forth under this cause will be construed as confession to said averments, and I will therefore be entitled to pursue lawful remedies against you for INLAND PIRACY, sedition, and operating as an undisclosed agent for a foreign principal, the Central Authority or Competent Authority (28 CFR, Parts 0.49 & 0.64-1).

SIXTH CAUSE: None of the instruments issued from offices of the Internal Revenue Service have legal effect as they are not under the Treasury Department seal, required at 26 CFR, Part 301.7514-1 (Exhibit 4), nor are they certified under attested pen and ink signature (I.R.C. § 6065; 28 USC § 1746 (1), Brafman v. United States, 384 F.2d 863).

Your initiative or initiatives cited above are therefore REFUSED FOR FRAUD, with the refusal effecting ESTOPPEL, with the FRAUD being cause for ABATEMENT. Should you fail to rebut, correct or comply with the estoppel effected herewith, I reserve the right to pursue lawful remedies against you for document fraud, extortion and related offenses.

SEVENTH CAUSE: I am not an officer, agent or employee of the United States or any political subdivision of the United States, nor am I an officer of a corporation construed to be an instrumentality of the United States (IRC Section 3401(c)) -- I am not engaged in a United States "trade or business", as the term is defined at IRC Section 7701(a)(26), so am not subject to subtitle A & C taxing authority under provisions of Chapter 24 of the Internal Revenue Code of 1954, as amended in 1986 and after, either as an employee or employer. I am not a "person liable" for such tax, as identified at 26 CFR, Parts 31.3403-1 & 31.3404-1 (Exhibit 5) and IRC § 7343.

Although matters pertaining to subtitle A & C taxes, subject to withholding from the source in chapter 24 of the Internal Revenue Code, are made intentionally vague, liability for these taxes has been definitively resolved:

> Under statutes respecting income taxes, fiduciaries and individuals are governed alike by provisions relating to individuals, although the word "individual" is not restricted necessarily to "single" individual, save only as exceptions may be provided to refer alone to fiduciaries. {Code §§ 92-3106(h), , 92-3203, Forrester v. Trust Co. of Georgia, 65 Ga.App. 167, 15 S.E.2d 559, 561)

The "individual" who is the "person liable" for withholding, reporting and paying these taxes is the paymaster or some other fiduciary, as demonstrated at 26 CFR, Parts 31.3403-1 & 31.3404-1, not the ordinary person even if a Government employee, as demonstrated by 26 CFR, Part 601.401 (Exhibit 6). I have no such fiduciary relationship with or obligation for any Federal agency or instrumentality, enterprise subject to subtitle D or E taxes, or activity subject to customs laws.

Therefore, your initiative is REFUSED FOR FRAUD, with the refusal effecting ESTOPPEL and providing cause for ABATEMENT against all assessments, encumbrances and seizures, with the demand that your actions be ABATED as fraudulent and illegal. Should you fail to honor the estoppel and comply with demands set out herein, I reserve the right to pursue all lawful remedies, including but not limited to seeking prosecution for document fraud, extortion and related offenses.

EIGHTH CAUSE: The Secretary is authorized only to assess stamp taxes.

Authority for the Secretary of the Treasury, or his delegate (IRC § 7701(a)(12)(A)) to assess tax is limited by statute at IRC § 6201:

> (a) Authority of Secretary.
>
> The Secretary is authorized and required to make the inquiries, determinations, and assessments of all taxes (including interest, additional amounts, additions to the tax, and assessable penalties) imposed by this title, or accruing under any former internal revenue law, which have not been duly paid by stamp at the time and in the manner provided by law. Such authority shall extend to and include the following... [emphasis added]

There is no authority for the Secretary or his delegate to assess or collect taxes prescribed by United States internal revenue laws save those which require payment by stamp, all such taxes being excise taxes or taxes imposed under United States customs laws. Therefore, your initiative is REFUSED FOR FRAUD, with the refusal effecting ESTOPPEL and providing the basis for ABATEMENT.

NINTH CAUSE: The current subtitle A "income tax" is premised on the Public Salary Tax Act of 1939, and subtitle C taxes, beginning with the federal Social Security Act of 1935, are excise taxes premised on benefits derived from the privilege of working for United States Government, governments of United States political subdivisions, and officers of Untied States-controlled corporations such as the United States Postal Service, Federal Land Bank, etc., with only officers of the latter being subject to subtitle A & C taxes. I am not employed or engaged in a United States "trade or business," as the term is defined at IRC Section 7701(a)(26), so incur no liability under subtitle A & C taxing authority.

The scheme is reasonably well accounted for in the March 27, 1943 Congressional Record -- House, pp. 2578, et seq. (Exhibit 9). The description of the tax was provided by F. Morse Hubbard, formerly of the legislative drafting research fund of Columbia University, prior to that serving as a legislative draftsman in the Treasury Department. Although Hubbard's history of Federal "income tax" leaves something to be desired so far as disclosing what is not "income," -- principal and the direct produce of private enterprise are not "income" -- he accurately stated the concept of the current "income tax" (p. 2580):

> The income tax is, therefore, not a tax on income as such. It is an excise tax with respect to certain activities and privileges which is measured by reference to the income which they produce. The income is not the subject of the tax: it is the basis for determining the amount of tax.

This same basic disclosure is articulated relative to the Federal Insurance Contributions Act (Chapter 21, Internal Revenue Code of 1954), at 26 CFR, Part 31.3101-1 (Exhibit 10):

> § 31.3101-1 Measure of employee tax.
>
> The employee tax is measured by the amount of wages received after 1954 with respect to employment after 1936...

Where the wage itself is not the object of these taxes, something else must be. Hubbard identified the

object in his definition -- exercise of certain activities and privileges... Government licenses certain enterprises deemed otherwise to be subject to regulation, and employment by government is deemed to be a privilege due to various benefits.

The Oklahoma Constitution speaks to the matter in Article II § 2:

> § 2. Inherent rights
>
> All persons have the inherent right to life, liberty, the pursuit of happiness, and the enjoyment of the gains of their own industry.

In 1943, Hubbard cited rationale articulated by the United States Supreme Court in Pollock v. Farmers' Loan and Trust Co. (1895), 157 U.S. 429; 158 U.S. 601) (p. 2580):

> The Court said that to sustain a portion of the tax while declaring the rest invalid, "would leave the burden of the tax to be borne by professions, trades, employments, or vocations; and in that way what was intended as a tax on capital would remain, in substance, a tax on occupations and labor. We cannot believe that such was the intention of Congress"

In the Pollock decision, which has never been over-turned, the Supreme Court quoted Wealth of Nations, Adam Smith, to demonstrate that labor and other enterprise of common right is property -- in fact, the only property common folk truly own -- and that returns from what Article II § 2 of the Oklahoma Constitution describes as "enterprise" are not subject to taxation as a matter of course. The unalienable right to returns from enterprise of common right, as opposed to activity construed to be a privilege resulting in special benefits (Government employment, for example), cannot be taxed in the constitutional framework except in very narrow limits prescribed at Art. I § 2.3 & Art. I § 9.4 of the Constitution of the United States (see Congressional Record, supra, p. 2580, note 3).

I do not have "income" from exercise of any Government-granted privilege, nor am I engaged in any regulated activity subject to tax prescribed in the Internal Revenue Code of 1954, as amended in 1986 and since, or United States customs laws subject to Internal Revenue Service-U.S. Customs Service administrative jurisdiction.

The Hubbard definition and conclusions articulating limitations on IRC Subtitle A & C taxing authority are particularly significant in light of the Internal Revenue Act of November 23, 1921, which repealed the "income tax" enacted more or less simultaneous with promulgation of the Sixteenth Amendment in 1913. In other words, there has been no general "income tax" since 1921, so your initiative cited above is that much more conspicuously fraudulent.

My "labor" and other enterprise are construed as "property" in the framework of IRC § 83:

> § 83. Property transferred in connection with performance of services.
>
> (a) General rule.
>
> If, in connection with the performances of services, property is transferred ... the excess of --
>
> (1) the fair market value of such property.., over
>
> (2) the amount (if any) paid for such property,

> shall be included in the gross income of the person who performed such services...

In the framework of IRC § 83, my labor is service and therefore "property" exchanged for the return of property, money included, I do not derive a government-granted privilege or benefit by which a "wage" provides a measure for taxing said privilege or benefit. See implications at 26 CFR, Parts 1.83-3(g) & 1.83-(b)(2), with application at IRC § 1012, "Basis of Property - Cost. 'The basis of property shall be the cost of the property..,'" and 26 CFR, Part 1.1012-1: "(a) General rule. In general, the basis of property is the cost thereof. **The cost is the amount paid for such property in cash or other property**." [emphasis added]

That which I receive for my service is property, and where I might employ others in the course of private enterprise, I am entitled to purchase their labor under the same terms.

In general, provisions at IRC § 1001(a) govern:

> (a) Computation of gain or loss. -- The gain from the sale or other disposition of property shall be the amount realized therefrom over the adjusted basis...

Where such exchange of "service" for property (money) does not produce a privilege or benefit such as those enjoyed in the course of government employment, there is no gain. Therefore, the definition of "gross income" at 26 CFR, Part 1.61-1(a) is applicable to returns from my private enterprise:

> (a) *General definition*. Gross income means all income from whatever source derived, unless excluded by law. [emphasis added]

Aside from fundamental law (Article II § 2 of the Oklahoma Constitution; Declaration of Independence), the product of my labor and enterprise is exempt from Subtitle A & C taxes by virtue of IRC § 83.

Your initiative is therefore expressly and explicitly REFUSED FOR FRAUD, with such refusal effecting ESTOPPEL and providing cause for ABATEMENT. Should you fail to comply with the estoppel, and effect remedies prescribed herein, I reserve the right to pursue all lawful remedies in both civil and criminal forums.

TENTH CAUSE: (corresponds with Second Cause, premised on OMB regulations requiring disclosure, etc.) The "1040" and other return forms (940, 941, etc.) do not meet requirements of the Paperwork Reduction Act of 1980, and are therefore of no legal effect. So far as Internal Revenue Service solicitation of information via these forms is concerned, the Ninth Circuit Court of Appeals stipulated in U.S. v. Smith, 866 F.2d 1092 --

> The PRA included within the definition of "information collection request" a "reporting requirement, collection of information requirement, or other similar method calling for the collection of information" ... This definition encompasses agency regulations that require disclosure of information to the government and that call for the disclosure of reporting of information through answers to standardized (identical) questions. The relevant ... regulations meet this description and are therefore information collection requests within the meaning of PRA. (at pp. 1098-99)

It is found at 44 USC § 3504(a) & (c) that in order to comply with the PRA, information collection

forms must display an Office of Management and Budget number, with date of expiration, must indicate that the request is in accordance with requirements of 44 USC § 3507, and contain a statement disclosing whether furnishing requested information is voluntary, necessary in order to secure a benefit, or mandatory. Per OMB regulations, supra, information requests which are required to secure or retain benefits and requests which are mandatory must include authority cites.

It will be noted that Internal Revenue Service Form 8176 letters, 1040 return forms, other Internal Revenue Service return forms, and related documents are of no legal effect as they do not meet requirements of 44 USC § 3504. Further, review of regulations published in the Code of Federal Regulations for IRC Section 6001, 6011 and 6012 fail to disclose OMB numbers and expiration dates, so these regulations are in default and are of no legal effect, per U.S. v. Smith, supra.

Penalties and/or interest cannot be assessed where instruments in question do not meet requirements of the Paperwork Reduction Act, as stipulated at 44 USC § 3512:

> Public protection. Notwithstanding any other provision of law, no person shall be subject to any penalty for failing to maintain or provide information to any agency if the information collection request involved was made after December 31, 1981, and does not display a current control number assigned by the Director, or fails to state that such request is not subject to this chapter (44 USC 3501, et seq.).

There are no OMB numbers or expiration dates listed for regulations relating to IRC Sections 6001, 6011 & 6012. If any deficiency under Section 6211 is based on information collection request Form 1040 or SFR Form 1040, any notice of deficiency issued pursuant to Section 6212, any tax lien or subsequent levy, constitute penalties prohibited by 44 USC § 3512. Therefore, any assessment resulting in a lien or other such encumbrance would be a clear violation of deficiency procedures set forth at IRC § 6213.

For your convenience, I am including a copy of the Internal Revenue Service public information collection requirements submitted to OMB for review Aug. 14, 1986 (51 F.R. 30022) (Exhibit 16). Please note that only three forms are listed as either having or being submitted for OMB numbers: IRS Forms 8453-P, 1000, & 1099-MISC. If there are OMB numbers applicable to the Continental United States (the Union of several States) for any of the information collection and other initiative forms effected by your office, please document application in accordance with requirements of the Paperwork Reduction Act.

Additionally, you will note from OMB numbers listed at 26 CFR, Part 602.101 (Exhibit 11) that there are no numbers listed under 26 CFR, Parts 1, 31, or 301 for IRC Section 6321 (general authority for federal tax lien), 6331 et seq. (general authority for levy and distraint), or 7301 et seq. (seizure & judicial).

Your initiative via administrative assessments and collections efforts are therefore REFUSED FOR FRAUD, with such refusal effecting ESTOPPEL. Should you fail and refuse to comply, I reserve the right to pursue all lawful remedies, both civil and criminal.

ELEVENTH CAUSE: Although Service personnel may allege that a deficiency exists, there is no evidence that proper procedure has been effected to establish a deficiency, and to issue proper notice of deficiency. Therefore, "dummy returns" and various other notices premised on "1040" and other such obligations (940, 941, etc.) are of no legal effect.

In order for a liability to exist, there must be a properly executed assessment, as required variously by IRC Sections 6201(a), 6020(b), 6211 and other provisions of the Internal Revenue Code. "Dummy returns" and manufactured "Income Tax Examination Changes" notice instruments (Form 4549-CG), are of no legal effect (see Tucker v. U.S., 85-2 USTC 9631 (Ct.Cl. 1985); Phillips v. Commissioner, 86 TC 433 and 88 TC 535). The statutory mandate augmented by Section 6201(a)(1) requires a deficiency determination to be made upon a tax return filed by a taxpayer, or by the Secretary (or his proper delegate) as required by Section 6020(b). See also, T.L. Squared, Inc. v. U.S., 74-1 USTC 9260 (S.D. Ohio 1974); U.S. v. Franklin County Bank, 82-1 USTC 9243 (E.D. Tenn. 1982); U.S. v. Kelly, 39 F.2d 1199 (CA 9 1974); and U.S. v. Harrison, 72-2 USTC 9573 (E.D. N.Y. 1972).

Enclosed as an exhibit is Delegation Order No. 77 (Rev. 20), published in the October 10, 1986 Federal Register, 51 F.R. 36505 (Exhibit 3). It will be noted that, "This document does not meet the criteria for significant regulations set forth in paragraph 8 of the Treasury directive appearing in the Federal Register for Wednesday, November 8, 1978." It, too, issues under the general authority of TDO #150-37, which has never been published in the Federal Register and therefore conveys no general authority to the Union of several States and the population at large.

At the district level, assuming there is legitimate taxing authority and an applicable taxing statute to begin with, the delegation authorizing Service personnel to issue notices of deficiency requires the delegate to be "j. Revenue Agents (grade GS-11 and higher) in streamlined districts Examination Sections and/or groups,", or at the Service Centers, "l. Examination Tax Examiners/Revenue Agents (grade GS-6 and higher) in Service Center Compliance Divisions." In other words, whomever issues a notice of deficiency must be specifically delegated, and in all cases must subscribe to (sign/certify with pen and ink) the authenticity and accuracy of the notice of deficiency. Where the instant matter is concerned, no such notice is in evidence.

It will also be noted that the family of "1040" reporting forms are employed for special refunds (see 26 CFR, Part 601.401(d)(4)) (Exhibit 6), so are voluntary in nature. An "employee" who might file a Form 1040 return is not required to keep books and records save as needed to support filing for such special refunds (26 CFR, Part 31.6001-1(d)) (Exhibit 12), so Internal Revenue Service-issued assessments and collection initiatives via an alleged "1040" "kind of tax" are conspicuously fraudulent.

In particular, the Secretary's delegate (Treasury Department personnel) must make written determinations based on decision documents (§ 6110), and an assessment must be issued via a manually completed Form 23C, which specifically identifies the "taxpayer", the tax for which the "taxpayer" is liable (34 AmJur 2d section 9122; U.S. v. Cosen, 286 F.2d 453, 464 N. 17), and the amount of assessment, with said assessment signed in pen and ink as certified by the properly designated officer authorized to make assessments (see variously, IRC Section 6203; 26 CFR, Part 301.6203-1; 26 CFR, Part 601.104; Internal Revenue Manual § 5312(1). MT 5300-1(11-15-85); U.S. v. Cosen, supra).

Therefore, your actions are REFUSED FOR FRAUD, with said refusal effecting ESTOPPEL, and the basis for ABATEMENT. Your failure to comply with requirements set out herein will result in pursuit of appropriate lawful remedies.

Discussion

The primary elements of Internal Revenue Service fraud so far as assessing and collecting alleged subtitle A & C tax obligations are as follows:

1. MISAPPLICATION OF TAXING AUTHORITY: No taxing statute in the Internal Revenue Code reaches the Union of several States party to the Constitution of the United States; all taxes prescribed in the Internal Revenue Code of 1954, as amended in 1986 and since, are mandatory only for officers, agents and employees of United States Government and governments of United States political subdivisions, and officers of corporations construed to be instrumentalities of the United States, and/or they are mandatory taxes on property and certain regulated enterprise in the geographical United States under Congress' Article IV § 3.2 legislative jurisdiction. United States customs laws are applicable within the geographical United States subject to Congress' Article IV § 3.2 legislative jurisdiction and United States maritime jurisdiction. See 18 USC § 7 for an inclusive definition of United States jurisdiction; § 7(3) for jurisdiction within the Union of States party to the Constitution.

2. THE INTERNAL REVENUE SERVICE IS NOT THE SECRETARY'S DELEGATE IN THE CONTINENTAL UNITED STATES: The Treasury Department is vested with administration responsibility for subtitle A & C taxes in the Continental United States. The Internal Revenue Service, along with the Bureau of Alcohol, Tobacco and Firearms and the United States Customs Service, are agencies of the Department of the Treasury, Puerto Rico, working out of or in conjunction with Puerto Rico Trust #62 (Internal Revenue), with said entities having administration and enforcement authority only in United States territories (District of Columbia, Puerto Rico, the Virgin Islands, Guam, American Samoa, and possibly the Northern Mariana Islands), and United States maritime jurisdiction (customs laws). Original authority was conveyed from the President to the Secretary of the Treasury via E.O. 10289, and subsequently from the Secretary to the Commissioner of Internal Revenue via T.D.O. 150-42, with slight amendment in 1986.

3. FAILURE TO PROVE UNITED STATES JURISDICTION: In order for agencies of the United States, including IRS, BATF, U.S. Customs, etc., to exercise authority in the several States, they must prove United States jurisdiction in accordance with 40 USC § 255 and State cession laws: (1) the United States must acquire title to land, (2) the State legislature must cede jurisdiction, and (3) the United States must formally accept jurisdiction. (see United States v. Constantine, 296 U.S. 233 (1935), which was the reason for administration of the Federal Alcohol Administration Act being moved off-shore to Puerto Rico [Bureau of Internal Revenue, Puerto Rico] via Reorganization Plan No. III of 1940 to begin with) At 4 USC § 71, the seat of United States government is established within the territorial borders of the District of Columbia, and per 4 USC § 72, there must be special law authorizing any United States Government agency to operate outside the District of Columbia. There is no such law granting the Internal Revenue Service authority to administer United States internal revenue laws in the Union of several States party to the Constitution of the United States. The Service is operating on Executive Order, with the Order stipulating operation in United States territorial and maritime jurisdiction only. The Internal Revenue Service merely operates on contract to provide the Treasury Department with assorted in-house services, the contractual authority does not convey police powers or other authority within the several States as applicable to the population at large.

4. DOCUMENT FRAUD: In order to establish any given tax liability, Internal Revenue Service personnel, within prescribed jurisdictional bounds, must disclose a taxing statute which identifies the service, transaction or object of the tax (United States v. Community T.V., Inc., 327 F.2d 797, at p. 800 (1964)), and per IRC Section 6001, the Secretary must provide direct notice of liability or a general application legislative regulation prescribing liability, with said regulation published in the Federal Register in accordance with provisions of 44 USC § 1505. See requirement for the Secretary to provide notice of liability relating to subtitle A & C taxes at 26 CFR, Part 31.6001-6 (Exhibit 18).

Consistent failure of Internal Revenue Service personnel to identify applicable taxing statutes (assessments, etc., are always issued under alleged "1040", "940" and "941" return and other information form identification numbers), failure to provide notice or cite general application regulations, to issue instruments either under Treasury Department seal, as required at 26 CFR, Part 301.7514-1(a)(2)(ii), or under certified signature (26 CFR, Part 301.6203-1) (Exhibit M), and otherwise to follow prescribed statutory and regulatory procedural requirements, demonstrates a pattern of institutionalized racketeering and sedition.

5. ABRIDGMENT OF DUE PROCESS RIGHTS: Internal Revenue Service personnel operate in an admiralty-maritime capacity (IRC Sections 7302 & 7327; 26 CFR, Part 403), where there are two underlying, undisclosed presumptions: (1) Whomever is assailed by administrative or judicial process is involved in off-shore activity subject to customs laws relating to narcotics and kindred commodities, and (2) a crime has been committed. These underlying presumptions are used to extend United States maritime jurisdiction inland, with both administrative and judicial procedure presumed to be under Coast Guard delegated authority (33 CFR, Part 1).

This uniquely United States maritime authority, derived from Congress' Article IV § 3.2 legislative jurisdiction in the geographical United States as a self-interested entity operating outside Congress' delegated authority relating to the Union of several States and the American people at large, stands contrary to due process contemplated by the "arising under" clause at Article III § 2.1 and the Fourth, Fifth, Sixth, and Seventh Amendments to the Constitution. Therefore, exercise of this colorable authority, even in judicial forum, is contrary to substantive due process assurances secured for the American people, with the Fifth Amendment to the Constitution of the United being the cornerstone. Administrative seizures, garnishments, etc., with the legitimate objects of such seizures described at 19 USC § 1595a, are particularly repugnant to fundamental law as United States admiralty and maritime authority does not extend inland to the Union of several States and the American people at large.

Internal Revenue Service principals are fully aware of fraud perpetrated by administrative seizures, encumbrances, etc., as Rule I prescribed for appeals officers at 26 CFR, Part 601.106(f)(1) (Exhibit 26) specifically states the Fifth Amendment prohibition against depriving the de jure American people of life, liberty or property without due process of law: You will note that Title 28 of the United States Code specifically requires due process prior to garnishment, seizure, and the like (Exhibits 22 & 23). The following cite at 26 CFR, Part 601.106(f)(1) is sufficient to demonstrate your cognizance concerning the necessity of substantive due process as contemplated by the Fifth Amendment to the Constitution of the United States to effect liability:

> (1) *Rule I.* An exaction by the U.S. Government, which is not based upon law, statutory or otherwise, is a taking of property without due process of law, in violation of the Fifth Amendment to the U.S. Constitution.

6. FAILURE TO COMPLY WITH PROCEDURAL DUE PROCESS: The Internal Revenue Service fails to comply with procedural due process and requirements of controlling legislation such as the Paperwork Reduction Act, so would be defaulted even if the agency could prove United States jurisdiction and proper application of Internal Revenue Code taxing authority extending to the Union of several States and the general population.

7. INCOME & OTHER TAX REACHING THE SEVERAL STATES REPEALED IN 1921: The Internal Revenue Act of November 23, 1921 repealed income tax, excise tax, and other taxes which might have been applicable in the Union of several States party to the Constitution of the United

States. In the time since, taxing authority prescribed in the Internal Revenue Code of 1954, as amended in 1986 and since, has all moved under Congress' Article IV § 3.2 territorial jurisdiction in the geographical United States and to United States maritime jurisdiction. Therefore, none of the taxes prescribed in the Internal Revenue Code reach the several States party to the Constitution and the people at large.

Conclusion

I hereby specifically reserve all unalienable and constitutionally secured rights and remedies, and formally provide notice that the _____ forwarded from Internal Revenue Service personnel is REFUSED FOR FRAUD, with causes set out above, and the fraud, being construed as erroneous and/or illegal assessment and collection initiatives, is hereby presented as cause for ABATEMENT. You will find a properly executed Form 843 enclosed with this instrument, with authority for ABATEMENT at 26 CFR, Part 301.6404-1(a).

You may have a reasonable period of 10 calendar days from the date this instrument is received to rebut or correct averments set out herein with sufficient legal authorities to establish Internal Revenue Service jurisdiction and the basis of claim under internal revenue laws of the United States. This instrument shall be construed as issuing under authority of the Administrative Procedures Act requiring administrative declaratory judgment (5 USC §§ 552 et seq.), attending authority prescribed in the Privacy Act which requires disclosure of authority, etc., (5 USC § 552a), the Paperwork Reduction Act (44 USC §§ 3501 et seq.), and fundamental law indigenous to the Oklahoma republic, one of the several States party to the Constitution of the United States. Should you fail to prove jurisdiction, the basis of tax, and that I am a person liable for any given tax prescribed in the Internal Revenue Code, you will immediately remove assessments and encumbrances, with notice and verification of such compliance sent to me at the postal mailing address listed above. Should you fail to comply, I reserve the right to seek all lawful remedies. You will return all fraudulently and illegally seized property.

Under penalties of perjury, I attest that to the best of my current knowledge and understanding, all matters of law and fact set out herein are accurate and true.

Regards,

Signature

Authority Exhibits

1. IRC Section 7701(a)(12)

2. IRC Section 7805

3. Delegation Order #77 (Rev. 20), 51 F.R. 36505

4. 26 CFR, Part 301.7514-1

5. 26 CFR, Parts 31.3403-1 & 31.3404-1

6. 26 CFR, Part 601.401

7. 40 USC § 255

8. 80 O.S. §§ 1, 2, & 3

9. Congressional Record -- House, March 27, 1943, pp. 2578 et seq.

10. 26 CFR, Part 31.3101-1

11. 26 CFR, Part 602.101

12. 26 CFR, Part 31.6001-1(d)

13. 26 CFR, Part 301.6203-1

14. Delegation Order 218, 51 F.R. 35712

15. Delegation Order (unnumbered) for Jeopardy Assessments, 51 F.R. 27109

16. Public Notice relating to OMB numbers, 51 F.R. 30022

17. 26 CFR, Part 403

18. 26 CFR, Part 31.6001-6

19. 31 CFR, Parts 0.216 & 1.28(b)

20. 3 USC § 301; E.O. 10289

21. T.D.O. 150-42 & D.O. 36

22. 28 USC § 2405

23. 28 USC §§ 3101 & 3104

24. 5 CFR, Part 1320, in relative part

25. Internal Revenue Act of Nov. 23, 1921 (42 Stat. 227 et seq.), in relative part

26. 26 CFR, Part 601.106(f)(1)

IRS Document Exhibits

A. Form 668(Y)(c), "Notice of Federal Tax Lien", issued 2/21/97, Serial Number 739709051